(12-P)

Previous references.

B. Nov 04. 881-2. S.R. 49-04 1910.

(S.R)

File No. 145-10

Serial Nos. 1-2

Later references.

Stamps 4-11 (749)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for April 1911.

SUBJECT.

Re, the refund of the value of Stamps purchased in one district by the Deputy Com^r of another Dt.

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1. From the Deputy Com^r, Kadur Dt.
No. 358 dt. 17. 3. 11.
Enquires if he can order the refund of the value of Stamps paper of Rs 5/- purchased by one Sankara narain Upadhya of Hariharpur, Koppa Tq. from a vendor in the C & M Station and whether a deputy Com^r can order the refund of the value of a Stamps paper purchased in another district.

2 To the D.C. Kadur; Dy Com^rs of Districts, Com^r of Stamps
G. R. S. 58 No. R. 4734-42 dt. 11. 4. 11.
States that the Stamps papers purchased in the C & M Station cannot be dealt with by the officers of the state and that applications

within the State may be dealt with by any
Deputy Com[r]

G.R.S. 11] 1910.

GENERAL AND REVENUE SECRETARIAT.

(804)

NOTES.

File No. 145-10

FILE HEADING.

Ordering the refund of the value of Stamps purchased in one district by the Collr. of another district.

From The Deputy Commr. Kadur

No. 358 Dated 17/3/11 Received 9/3/11

Diary No. 3743 Enclos. Spare Copies Serial No. /

BRIEF ABSTRACT OF LETTER.

Requires if he can order the refund of the value of the Stamp paper Rs. 5/- purchased by one Sankara Narain Upadhyaya of Kavikan pura Kadur Taluk from a Vendor in the Chikmagalur District by Collr. Can order the refund of the value of a Stamp purchased in another District.

NOTES AND ORDERS.

The refund of the value of the Stamp paper Rs. 5/- purchased in the Chikmagalur District by Sankara Narain Upadhyaya is out of question as the money value of the

NOTES—First sheet

GPB—15,000—24-4-09.

(2

G. R. S. 12]
General and Revenue Secretariat.

SSH File No. 145 of 1910

Serial No.

Slaney paper has been credited to the Treasury of the Com-Gen and the refund will have to be made from the Mysore Treasury.

As regards the other point raised by the Dy Comr, the terms of the order of Govt refer to by the Dy Comr is that the Dy Comr of the District where the Slaney paper was purchased can alone order the refund into the payment can be made in a different District. This is not restricted in the Regulation, the words "Dy Comr" used in the Section of the Regn relating to refunds may mean the Dy Comr of any District & not merely of the District where the Slaney was purchased. In order to facilitate the quick disposal of applications for refunds & especially in cases where investigation & examn of witnesses &c are necessary it is better to confine the powers to the Dy Comr of the place of purchase of paper.

Submitted for orders

This reference

The Madras Rev. Board are of this opinion & have authorised it.

Let me see this.
ms
25/8/11

Revenue Secretariat Office
Madras Secretariat Manual
Submitted.

NOTE—Contn. sheet.

GPB—50,000—12-8-15.

25/8/11 25/8/11

G. R. S. 12]
General and Revenue Secretariat.

SM File No. 145 of 19 10

Serial No.

Seems to have been made under a misapprehension that because Mysore Stamps are used and sold in the C & M St^s, the revenue derived therefrom is credited to the Mysore Treasury. As this is not the case, the difficulty felt by the Deputy Comm^r does not really arise.

~~[illegible]~~

2 The opinion of the Madras Board of Revenue that refunds can be ordered by any Collector does not appear to be quite sustainable. It is no doubt true that the words "of the District when the purchase was made" after "Collector" in Sec 49 were omitted when the Stamp Act was re-enacted. Nevertheless the more reasonable interpretation seems to be that only the Collector of the District in which the purchase of the Stamps was made can order the refund. The Expression used is "the Deputy Comm^r" and not "a" Deputy Comm^r and from the context it is clear that a particular Deputy Comm^r is meant. Reference may also be made to Sections 38 to 41 of the Mysore Act under which the Deputy Comm^r has to exercise certain functions in respect

S page 192 of Jagannadha's Stamp Act

✓

NOTE— Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

SM File No. 145 of 1910

Serial No.

unpounded documents. In the Exercise of these functions a certain amount of discretion has to be used and they are not of a ministerial or quasi-ministerial character. The Deputy Commr of a District is responsible for the proper administration of the Stamp Law in his District and he can not be saddled with the full responsibility therefor if he is not to exercise an exclusive discretion in the matter of ordering refunds.

If the above views is considered Correct ~~the~~ it will be embodied in a draft order to be circulated to all Deputy Commrs.

27/3/11. SM

1793. 2nd C/ The C. & M. Station Stamps cannot be dealt with by our Dy Comrs. I am inclined to think that the limitation was deliberately taken away and that only the any ~~Collector~~ Dy Comrs may dispose of such applns &

NOTE—Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

File No. 465 of 1960

Serial No.	
	the view taken by the Head-Bd of Rev. is right. A reply may be given to the D.C. Kadur to this effect. — 28/3/11
	Drafted 30/3/11
	1/4/11.
	Issue 4/4/11
2	To Hd. C. Kadur " D/Com/ of Others " Com/ of Stamps 4/4/11. No. FR 4784-42 dt 1-4-11
	States that the Stamp papers purchased in the Common Cannot be dealt with by any of the offices of the State & that the refund of the value of stamp papers purchased within the State may be allowed to be dealt with by any D/Com/

Expedite the case & come up with please this file

29/3/11

NOTE — Contn. sheet.

GPB—50,000—12-8-10

900-11

From The Deputy Commissioner
Kadur District

To The Secy. to Government
Genl. and Rev. Departments.
Bangalore.

Dated

Despatched 8/11

Received

General No 358
No.

Enclosure No. Nil

Soliciting clear instruction of Government re the refund of the value of an impressed Mysore Stamp Paper of Rs.5/- of one Shankaranarain Upadhya of Hariharpur, Koppa Taluk

GPI—75 reams—25-5-10

Office of the Deputy Commissioner,

Kolar District,

Kolar, Bangalore, 11th March, 1911.

From,

K.L.Srinivasa Iyengar, Esquire, B.A.,

Deputy Commissioner,

Kolar District.

To

C.S.Shamasastry Iyer, Esquire, B.A.,

Offg. Secretary to the Government of Mysore,

General and Revenue Departments,

Bangalore.

Sir,

I have the honour to state that one Shankaranarayana Upadhya, a resident of Koteshwar in the Kundapur taluk, has applied for the refund of the value of an impressed Mysore Stamp Paper of Rs.5/- which he purchased from the Stamp Vendor in the Civil and Military Station, Bangalore. He has applied for the refund in time and under section 54 of the Mysore Stamp Regulation there does not seem to be any objection for the refund - less the usual discount - being made. In Government order No. M.3701/- S.R.49-04-2 dated 16th November 1904, it is stated that the order of refund may be by the Deputy Commissioner of a district in which a stamp paper was purchased may be made payable in a Treasury of another District provided the order of refund is sent through the Deputy Commissioner of the latter District. After reading this order of Government I feel doubtful whether the Deputy Commissioner of one District may order the refund of a stamp paper purchased in another District, or whether the refund should be ordered only by the Deputy Commissioner of the District where the paper was purchased.

I

3

I therefore solicit the favor of clear instructions of Government in the matter

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,

Kadur District

G.R.S. 28.]

File No. 445/10

Serial No. 2

5/4/11

Diary No. of letter replied to 3743

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

the 19

Date of issue 11-4-11

Signed by N Ramaswamy

READ Letter No 3580 of 17/3/11 from the Deputy Commissioner, Kadur District requesting whether he can sanction the refund of the value of stamp papers purchased within the limits of the Cantonment Magistracy &c of Bangalore and whether the refund should be ordered by the

ORDER THEREON.—No

with reference to G.O. No RE 3007-8/8a dt 29-04-2-8/11/04

over

SUBJECT.

by Comr of the Distt
in which the papers
were purchased

Order thereon No 34734-42 of 11 April 11

The Stamp papers in question having been
purchased within the
limits of the Comn. Dist of
Bangalore cannot be dealt
with by ~~the Dy Comrs~~ of any of the
Districts the State as the revenue derived from the
is credited to the Govt of sale of such
the Residents Treasury. papers

2. As regards the papers
purchased within the
State however any by Comr.
~~in exercise of the powers~~
may deal with applications
for refund of the value
in exercise of the powers
of purchase

Put up.

To
The Dy Comr Kadur

The Dy Comrs of Tumkur Dist and
Chitaldrug Dist

Copy to the Comr of Stamps in this case

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial (Separate Revenue), dated 11th April 1911.

READ

Letter No. 358, dated 17th March 1911, from the Deputy Commissioner, Kadur District, enquiring whether he can sanction the refund of the value of a stamp paper purchased within the limits of the Civil and Military Station of Bangalore and with reference to Government Order No. Fl. 3007-8—S. R. 49-04-2, dated 18th November 1904, whether the refund should be ordered only by the Deputy Commissioner of the District in which the paper was purchased.

No. Fl. 4734-42—S. R. 145-10-2, DATED BANGALORE, 11TH APRIL 1911.

ORDER THEREON.—The stamp paper purchased within the limits of the Civil and Military Station of Bangalore cannot be dealt with by any of the Officers in the State as the revenue derived from the sale of such papers is credited to the Hon'ble the Resident's Treasury.

2. As regards the papers purchased within the State, however, any Deputy Commissioner may deal with applications for refund of their value irrespective of the place of purchase.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioner, Kadur District.
The Deputy Commissioners of other Districts.
The Commissioner of Stamps in Mysore.

Exd.— C. R. —